

IFTA-100-MN

(Rev. 09/07)



0801904011

Georgia Department of Revenue
Motor Fuel Tax Unit Suite 9227
1800 Century Center Blvd NE
Atlanta, Georgia 30345-3205
Telephone No. (404) 417-6712

Use this form to report operations for the
quarter ending

M	M	D	D	Y	Y

This report must be filed by the last day of the month
following the end of the quarter

For Office Use OnlySig ☐Cor ☐Name/ID ☐**GA**

License IFTA Identification Number		
GA		
Name		
Street Address		
City	State	Zip code

- ☐ Address
- ☐ No operation in any jurisdiction
- ☐ Cancel License
- ☐ Amended Report

IFTA Quarterly Fuel Use Tax Report

File this report even if there is no tax due.

Use this form filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA).
Read the instructions on page 2 carefully. Make a copy of this report for your records.

Attach check or money order payable to:
Georgia Department of Revenue
See mailing instructions on page 2

Enter the amount of your payment here

\$

Enter the Total from Column Q for Form IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from Column S of the worksheet on the back of Form IFTA-101-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1. Diesel
2. Motor Fuel Gasoline
3. Ethanol
4. Propane (LPG)
5. All other fuel types not listed in lines 1 thru 4 (from worksheet on the back of IFTA-101-MN)
6. Subtotal of amount due or (credit) (add lines 1 thru 5)
7. Penalty (see instructions)
8. Total balance due or (credit) (add lines 6 and 7)
9. Credit to be applied
10. Balance due/(credit) (subtract line 9 from line 8)
11. Refund amount requested

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	

I certify that this business is duly licensed and that this report, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized Signature	Date	Taxpayer's phone number
Official Title		Paid Preparer's EIN
Paid Preparer's name or firm (if other than taxpayer)		Paid Preparer's phone number
Paid Preparer's address		
Paid Preparer's signature	Date	

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Instructions for Form IFTA-100-MN

General Information

WHO MUST FILE- Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, IFTA Quarterly Fuel Use Tax Report and Form IFTA-101, Quarterly Fuel Use Tax Schedule for each fuel type. These forms are pre-printed with your identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. IFTA-100-MN, IFTA Quarterly Fuel Use Tax Report and IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule are the manual versions of these forms that require you to enter all pertinent information and should only be used when the pre-printed version is unattainable.

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

Instructions

- Enter the quarter ending date of the period covered by this report.
- Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification as it appears on your IFTA license.
- Enter your legal name as it appears on your IFTA license.

Address Change- Mark X in this box if this address is your new or corrected address.

No Operation- Mark X in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report

Cancel License- Mark X in this box if you are filing a final report and requesting your license be cancelled. Complete this report for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy and used decals.

Amended Report- mark X in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting. The amended report should show the correct figures for that quarter-not the difference. An explanation of the changes must accompany the amended report.

Line Instructions

Enter any credit amounts in brackets.

Line 1- Enter the total amount from Column Q on the front of Form IFTA-101-MN for diesel fuel.

Line 2- Enter the total amount from Column Q on the front of Form IFTA-101-MN for motor fuel gasoline.

Line 3- Enter the total amount from Column Q on the front of Form IFTA-101-MN for ethanol.

Line 4- Enter the total amount from Column Q on the front of Form IFTA-101-MN for propane.

Line 5- Enter total amount from Column S of the worksheet on the back of form IFTA-101-MN for all other fuel types.

Line 6- Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

Line 7- Penalty- A penalty of \$50.00 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report, or for underpayment of taxes due.

Line 8- Add lines 6 and 7. Enter a credit amount in brackets.

Line 9- Enter the amount of prior credit you are claiming. Any credit not claimed will be carried over to the next filing period.

Line 10- Subtract Line 9 from Line 8. Enter a credit amount in brackets.

If the amount on Line 10 is a balance due, enter the amount of your payment in the payment box above Line 1. If the amount on Line 10 is a credit, enter the credit amount in brackets.

Line 11- Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly report.

Caution: Credit balance can not be carried forward for more than eight quarters (two years) from the quarter earned.

Signature- The report must be signed and dated by the owner (if an individual business); a partner (if a partnership or a limited liability partnership); a member (if a limited liability company); or (if a corporation) by the president; treasurer; chief accounting officer; or any other person specially authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additional, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report, he or she is required to sign and date the report and provide his or her EIN/SSN, mailing address and telephone number.

Mailing Instructions

1. Attach check or money order payable to:
Georgia Department of Revenue.

2. Include on your check or money order your identification number, Form IFTA-100-MN and the period covered by this return.

3. Place this form (this side up) on top of the IFTA-101-MN schedule(s) you are returning.

For additional forms or information, see the back of Form IFTA-101-MN, *Instructions for completing form IFTA-101-MN*.

Mail your report to:

Georgia Motor Fuel Tax Unit
P.O. Box 105088
Atlanta, Georgia 30348-5088